

IN THE UNITED STATES BANKRUPTCY COURT FOR THE  
NORTHERN DISTRICT OF TEXAS  
ABILENE DIVISION

In re §  
BIG COUNTRY MOBILE FLEET SERVICES § Case No. 19-10280  
Debtor § Chapter 7

RESPONSE TO TRUSTEE'S NOTICE OF  
INTENT TO SELL PROPERTY OF THE ESTATE AT PRIVATE SALE  
(DOCKET NO. 5)

TO THE HONORABLE BANKRUPTCY JUDGE:

NOW COMES Taylor CAD and files its Response to Trustee's Notice of Intent To Sell Property Of The Estate At Private Sale and would show the Court the following:

1. Taylor CAD is a political subdivision of the State of Texas. There are delinquent taxes for the 2019 tax year on real property and business personal property located in this taxing jurisdiction. As of January 1, 2020 , the 2020 ad valorem tax lien attached to the real property.
2. These taxes are secured with a security interest that is superior to that of any other secured claim under the Texas Constitution, Article VIII, Section 15, and the Texas Property Tax Code, Section 32.01 and Section 32.05(b). *Stanford v. Butler*, 826 F.2d 353 (5th Cir. 1987), 11 USC § 506; *Universal Seismic Associates, Inc.*, 288 F.3d 205 (5th Cir. 2002); *In Re Winn's Stores, Inc.*; 177 B.R. 253 (Bkcy W.D. Tex 1995).
3. Taylor CAD does not oppose the sale of the property, but is entitled to adequate protection of its liens and requests the 2019 ad valorem taxes be paid and the 2020 taxes be prorated at closing and that the tax liens for the 2020 tax year shall be expressly retained until the payment of the 2020 taxes, plus any penalties and interest that may accrue thereon, in the ordinary course.
4. The inclusion of the following language in the Order Authorizing the Sale would be adequate to enable Claimant to withdraw its Objection to this Sale:

The 2019 ad valorem property taxes are to be paid in full and the 2020 taxes paid pro rata from the proceeds of the sale, at the time of the closing of the sale transaction, and the ad valorem tax liens for the 2020 tax year are hereby expressly retained until the payment by the purchaser of the 2020 ad valorem taxes, and also any penalties or interest which may ultimately accrue to those 2020 taxes, in the ordinary course of business.

WHEREFORE, Taylor CAD does not object to the Trustee's Notice Of Intent To Sell Property Of The Estate At Private Sale but requests this Court order inclusion of such provisions in the Final Order as would protect the lien position of Taylor CAD and its liens be attached thereto with the priority they otherwise hold pursuant to non-bankruptcy law, and further requests other and such relief as is just and proper.

Dated: March 13, 2020

Respectfully submitted,

**McCREARY, VESELKA, BRAGG & ALLEN, P.C.**

*/s/Tara LeDay*  
Tara LeDay  
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ATTORNEYS FOR TAYLOR CAD

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Response was sent to Ashton R. Anderson, Attorney for Debtor, 1053 S. 3<sup>rd</sup> St. Abilene, TX 79602 and Harvey Leon Morton; Chapter 7 Trustee, 1604 Avenue M P.O.Box 10305 Lubbock, TX. 79401 and to those parties listed on the Court's Notice of Electronic Filing on on March 13, 2020:

*/s/Tara LeDay*

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Tara LeDay